

CHAPTER 246 REAL PROPERTY TAX LAW

Not Administered by the State. See Hawaii Revised Statutes Volume No. 4 for coded sections.

[CHAPTER 246A TRANSFER OF REAL PROPERTY TAXATION FUNCTIONS]

Not Administered by the State. See Hawaii Revised Statutes Volume No. 4 for coded sections.

CHAPTER 247 CONVEYANCE TAX

Section

247-1	Imposition of tax
247-2	Basis and rate of tax
247-3	Exemptions
247-4	Payment and liability of the tax
247-4.5	Appeals
247-5	Imprinting of seal
247-6	Certificate of conveyance required
247-6.5	Limitation period for assessment, levy, collection, or credit
247-7	Disposition of taxes
247-8	Refunds
247-9	Enforcement and administration
247-10	Collection
247-11, 12	Repealed
247-13	Short title

Cross Reference

Tax Information Release No. 89-1, "Conveyance Tax on Certain Time Share Conveyances"
 Tax Information Release No. 89-11, "The Administration and Application of the Conveyance Tax Law"
 Tax Information Release No. 89-12, "The Administration and Application of the Conveyance Tax Law"
 Tax Information Release No. 90-11, "The Administration and Application of the Conveyance Tax Law"
 Tax Information Release No. 97-4, "Application of the Business Entity Classification Rules Under the 'Check-the-box' Regulations to the Hawaii Income Tax and Other Taxes"

18-247-1 §247-1 Imposition of tax. There is hereby imposed and shall be levied, collected, and paid, a tax as hereinafter provided, on all transfers or conveyances of realty or any interest therein, by way of deeds, leases, subleases, assignments of lease, agreements of sale, assignments of agreement of sale, instruments, writings, and any other document, whereby any lands, interests in land, tenements, or other realty sold shall be granted, assigned, transferred, or otherwise conveyed to, or vested in, the purchaser or purchasers, lessee or lessees, sublessee or sublessees, assignee or assignees, or any other person or persons, by the person's or their direction. [L 1966, c 10, pt of §1; HRS §247-1; am L 1968, c 5, §2; am imp L 1984, c 90, §1; gen ch 1985]

Cross Reference

Tax Information Release No. 92-2, "The Administration and Application of the Conveyance Tax Law"
 Tax Information Release No. 2001-1, "The Application of Certain Hawaii Taxes to Qualified Subchapter S Subsidiary Corporations, Qualified Subchapter S Trusts, and Electing Small Business Trusts"